

Message Text

UNCLASSIFIED

PAGE 01 STATE 158691
ORIGIN TRSE-00

INFO OCT-01 AF-10 ISO-00 FSE-00 L-03 EUR-12 /026 R

FSE
TX-387

DRAFTED BY TREAS:MFIELD:XAA
APPROVED BY STATE L/T:AROVINE
TREAS:XLI:HDROSENBLUM
AF/W:TWMSMITH
-----020095 221743Z /72
R 221352Z JUN 78
FM SECSTATE WASHDC
TO AMEMBASSY ABIDJAN

UNCLAS STATE 158691

E.O. 11652: N/A

TAGS: EFIN

SUBJECT: INCOME TAX TREATY

REF: (A) ABIDJAN 2527, (B) PARIS 17461, (C) ABIDJAN 5062

1. FRENCH TEXT OF OECD MODEL WAS REQUESTED FROM U.S.
MISSION TO OECD AS PER REFTEL A. WE NOTE IN REFTEL B THAT
MISSION WILL SEND TEXT DIRECTLY TO EMBASSY.

2. NEGOTIATING A TAX TREATY ON BEHALF OF USG REQUIRES
EXTENSIVE KNOWLEDGE OF INTERNAL REVENUE CODE AND HOW ITS
PROVISIONS OPERATE WITH RESPECT TO FOREIGN PERSONS
DERIVING INCOME FROM U.S. AND U.S. PERSONS DERIVING INCOME
ABROAD. WE WOULD NOT EXPECT EMBASSY OFFICERS TO INCLUDE
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TAX LAW SPECIALISTS. FOR THAT REASON, WHILE EMBASSY
REPS ARE ALWAYS INVITED TO ATTEND NEGOTIATIONS, NEGOTIA-
TIONS ARE HANDLED BY TREASURY OFFICE OF INTERNATIONAL TAX
AFFAIRS. (EMBASSY REPS USUALLY FIND PRESSING BUSINESS
ELSEWHERE AFTER ONE OR TWO SESSIONS). VANCE

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX AGREEMENTS
Control Number: n/a
Copy: SINGLE
Draft Date: 22 jun 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 jan 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978STATE158691
Document Source: CORE
Document Unique ID: 00
Drafter: MFIELD:XAA
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780260-1165
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780630/aaaaazql.tel
Line Count: 59
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 1b293a83-c288-dd11-92da-001cc4696bcc
Office: ORIGIN TRSE
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 78 ABIDJAN 2527, 78 PARIS 17461, 78 ABIDJAN 5062
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 29 mar 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 2245185
Secure: OPEN
Status: NATIVE
Subject: INCOME TAX TREATY
TAGS: EFIN, US, IV
To: ABIDJAN
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/1b293a83-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
Declassified/Released
US Department of State
EO Systematic Review
20 Mar 2014
Markings: Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014